

- The law of the jurisdiction in which the counterparty is chartered or the equivalent location in the case of noncorporate entities, and if a branch of the counterparty is involved, then also under the law of the jurisdiction in which the branch is located;
- The law that governs the individual contracts covered by the netting contract; and
- The law that governs the netting contract.

iii. The Enterprise establishes and maintains procedures to ensure that the legal characteristics of netting contracts are kept under review in the event of possible changes in relevant law.

iv. The Enterprise maintains in its files documentation adequate to support the netting of rate contracts, including a copy of the bilateral netting contract and necessary legal opinions.

b. A contract containing a walkaway clause is not eligible for netting for purposes of calculating the credit equivalent amount.²

c. By netting individual contracts for the purpose of calculating its credit equivalent amount, the Enterprise represents that it has met the requirements of this Appendix A and all the appropriate documents are in the Enterprise's files and available for inspection by OFHEO. OFHEO may determine that an Enterprise's files are inadequate or that a netting contract, or any of its underlying individual contracts, may not be legally enforceable under any one of the bodies of law described in this Appendix A. If such a determination is made, the netting contract may be disqualified from recognition for minimum capital level purposes or underlying individual contracts may be treated as though they are not subject to the netting contract.

d. The credit equivalent amount of rate contracts that are subject to a qualifying bilateral netting contract is calculated by adding the current exposure of the netting contract and the sum of the estimates of the potential future credit exposures on all individual contracts subject to the netting contract, estimated in accordance with section 3 of this Appendix A. Offsetting contracts in the same currency maturing on the same date will have lower potential future exposure as well as lower current exposure. Therefore, for purposes of calculating potential future credit exposure to a netting counterparty for foreign exchange rate contracts and other similar contracts in which notional principal is equivalent to cash flows, total notional principal is defined as the net receipts falling due on each value date in each currency.

e. The current exposure of the netting contract is determined by summing all positive and negative mark-to-market values of the individual contracts included in the netting contract. If the net sum of the mark-to-market values is positive, then the current exposure of the netting contract is equal to that sum. If the net sum of the mark-to-

market values is zero or negative, then the current exposure of the netting contract is zero. OFHEO may determine that a netting contract qualifies for minimum capital level netting treatment even though certain individual contracts may not qualify. In such instances, the nonqualifying contracts should be treated as individual contracts that are not subject to the netting contract.

f. In the event a netting contract covers contracts that are normally excluded from the minimum capital level computation—for example, foreign exchange rate contracts with an original maturity of fourteen calendar days or less, or instruments traded on exchanges that require daily payment of variation margin—an Enterprise may elect consistently either to include or exclude all mark-to-market values of such contracts when determining net current exposure.

Subpart B—[Reserved]

Dated: June 1, 1995.

Aida Alvarez,

Director, Office of Federal Housing Enterprise Oversight.

[FR Doc. 95-13913 Filed 6-7-95; 8:45 am]

BILLING CODE 4220-01-P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 39

[Docket No. 94-NM-72-AD]

Airworthiness Directives; Boeing Model 757 Series Airplanes Equipped With Pratt & Whitney Engines

AGENCY: Federal Aviation Administration, DOT.

ACTION: Supplemental notice of proposed rulemaking; reopening of comment period.

SUMMARY: This document revises an earlier proposed airworthiness directive (AD), applicable to certain Boeing Model 757 series airplanes, that would have required inspection of certain fuse pins, and replacement of certain fuse pins with certain other fuse pins. That proposal was prompted by the development of new corrosion-resistant steel fuse pins. This action revises the proposed rule by including a requirement for inspections of refinished straight fuse pins and replacement of cracked refinished straight fuse pins with certain other straight fuse pins. The actions specified by this proposed AD are intended to prevent cracking of the midspar fuse pins, which may lead to separation of the strut and engine from the wing of the airplane.

DATES: Comments must be received by June 29, 1995.

ADDRESSES: Submit comments in triplicate to the Federal Aviation Administration (FAA), Transport Airplane Directorate, ANM-103, Attention: Rules Docket No. 94-NM-72-AD, 1601 Lind Avenue, SW., Renton, Washington 98055-4056. Comments may be inspected at this location between 9:00 a.m. and 3:00 p.m., Monday through Friday, except Federal holidays.

The service information referenced in the proposed rule may be obtained from Boeing Commercial Airplane Group, P.O. Box 3707, Seattle, Washington 98124-2207. This information may be examined at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington.

FOR FURTHER INFORMATION CONTACT:

Carrie Sumner, Aerospace Engineer, Airframe Branch, ANM-120S, FAA, Transport Airplane Directorate, Seattle Aircraft Certification Office, 1601 Lind Avenue, SW., Renton, Washington 98055-4056; telephone (206) 227-2778; fax (206) 227-1181.

SUPPLEMENTARY INFORMATION:

Comments Invited

Interested persons are invited to participate in the making of the proposed rule by submitting such written data, views, or arguments as they may desire. Communications shall identify the Rules Docket number and be submitted in triplicate to the address specified above. All communications received on or before the closing date for comments, specified above, will be considered before taking action on the proposed rule. The proposals contained in this notice may be changed in light of the comments received.

Comments are specifically invited on the overall regulatory, economic, environmental, and energy aspects of the proposed rule. All comments submitted will be available, both before and after the closing date for comments, in the Rules Docket for examination by interested persons. A report summarizing each FAA-public contact concerned with the substance of this proposal will be filed in the Rules Docket.

Commenters wishing the FAA to acknowledge receipt of their comments submitted in response to this notice must submit a self-addressed, stamped postcard on which the following statement is made: "Comments to Docket Number 94-NM-72-AD." The postcard will be date stamped and returned to the commenter.

² A walkaway clause is a provision in a netting contract that permits a non-defaulting counterparty to make lower payments than it would make otherwise under the contract, or no payment at all, to a defaulter or to the estate of a defaulter, even if the defaulter or the estate of the defaulter is a net creditor under the contract.

Availability of NPRMs

Any person may obtain a copy of this NPRM by submitting a request to the FAA, Transport Airplane Directorate, ANM-103, Attention: Rules Docket No. 94-NM-72-AD, 1601 Lind Avenue, SW., Renton, Washington 98055-4056.

Discussion

A proposal to amend part 39 of the Federal Aviation Regulations (14 CFR part 39) to add an airworthiness directive (AD), applicable to certain Boeing Model 757 series airplanes, was published as a notice of proposed rulemaking (NPRM) in the **Federal Register** on August 9, 1994 (59 FR 40490). That NPRM would have superseded AD 93-16-09, amendment 39-8666 (58 FR 45044, August 26, 1993) to require:

1. inspections to detect cracking of straight fuse pins,
2. replacement of cracked straight fuse pins with either new 15-5PH corrosion-resistant steel fuse pins or like pins,
3. replacement of bulkhead fuse pins with new 15-5PH corrosion-resistant steel fuse pins, and
4. repetitive inspections of newly-installed fuse pins. (Installation of the new 15-5PH corrosion-resistant steel fuse pins would allow a longer repetitive inspection interval than was previously provided by AD 93-16-09.)

That NPRM was prompted by the development of new 15-5PH corrosion-resistant steel fuse pins. Cracking of the midspar fuse pins, if not detected and corrected in a timely manner, could result in separation of the strut and engine from the wing of the airplane.

Due consideration has been given to the comments received in response to that NPRM.

One commenter requests that the proposal be revised to clarify the replacement requirements. The commenter questions whether straight fuse pins may be replaced independently of the other fuse pins in the same pylon when only one fuse pin is cracked. Further, the commenter questions whether steel fuse pins having part number (P/N) 311N5067-1 may be installed on the same pylon as corrosion-resistant steel (CRES) fuse pins having P/N 311N5217-1. The FAA concurs that clarification is warranted. It is not the FAA's intent to require replacement of uncracked fuse pins. However, the FAA has determined that it is unacceptable to mix the types of fuse pins on the same strut since fuse pin double shear load depends upon the type of fuse pin. Therefore, a steel fuse pin having part number (P/N) 311N5067-1 may not be installed on the

same strut that has a corrosion-resistant steel (CRES) fuse pin having P/N 311N5217-1 installed on that strut. However, each strut must have fuse pins of the same type, which may differ from fuse pins on another strut. A new paragraph (e) has been added to this supplemental NPRM to clarify the replacement requirements.

One commenter requests that the proposal be revised to include repetitive inspections of refinished straight fuse pins. The commenter asserts that these pins should be inspected repetitively until cracking is found, at which time they should be replaced with the new 15-5PH fuse pins. The FAA concurs. The FAA's intent was to continue the requirements of AD 93-16-09 to inspect repetitively currently installed refinished straight fuse pins. However, this requirement was inadvertently excluded from the originally issued NPRM; therefore, a new paragraph (b) has been added to this supplemental NPRM to specify this.

[All paragraphs subsequent to paragraph (b) have been redesignated in this supplemental NPRM to accommodate the new paragraph (b).]

One commenter requests that the proposed requirement in paragraph (b) of the NPRM, which would require replacement of the bulkhead fuse pins within 90 days, be extended to 3,000 flight cycles. The commenter notes that there have been no reports of cracking or corrosion on 68 bulkhead fuse pins that had accumulated between 4,500 and 6,000 flight cycles. Further, the commenter states that its suggested 3,000-flight cycle compliance time will not adversely affect safety, since test results indicate that these fuse pins will maintain limit load beyond 5,000 flight cycles after the detection of an initial crack. Additionally, the commenter asserts that the fail-safe capability of the strut on Model 757 series airplanes can withstand full limit load with a total failure (i.e., failure of both shear planes) of the midspar fuse pin.

The FAA concurs. The FAA has reviewed the test data submitted by this commenter and has determined that extending the compliance time for replacement to 3,000 flight cycles will not adversely affect safety, since the strut of Model 757 series airplanes has fail-safe capability and can withstand full limit load, even with total failure of a midspar fuse pin. Paragraph (c) of this supplemental NPRM specifies this revised compliance time.

One commenter requests that the proposed repetitive inspection interval of 3,000 flight cycles for inspection of the new 15-5PH fuse pins be revised to coincide with operators' regularly

scheduled maintenance visits at 3,500 landings. The FAA concurs. The FAA finds that extending the compliance time by 500 flight cycles will not adversely affect safety, and will allow the modification to be performed at a base during regularly scheduled maintenance where special equipment and trained maintenance personnel will be available if necessary. Therefore, paragraphs (a)(2)(ii), (d)(1), and (d)(2)(ii) of the supplemental NPRM specify a repetitive inspection interval of 3,500 flight cycles for inspection of the new 15-5PH corrosion-resistant steel fuse pins.

One commenter states that Boeing Service Bulletin 757-54A0019, Revision 5, dated March 17, 1994 (which is referenced in the proposal as the appropriate source of service information), does not describe procedures for eddy current inspections of the new 15-5PH corrosion-resistant steel fuse pins. Therefore, the commenter requests that the proposal be revised to reference another source of service information for accomplishing the eddy current inspections. The FAA does not concur. However, since these procedures are the same as those for the old style fuse pins, part number 311N5067-1, the FAA finds that the procedures in the referenced service bulletin also apply to the new 15-5PH fuse pins. Therefore, paragraph (a)(1)(ii) and (d)(2)(ii) of this supplemental NPRM reference the procedures described in the service bulletin to perform the eddy current inspections of the new 15-5PH corrosion-resistant steel fuse pins.

The FAA has recently reviewed the figures it has used over the past several years in calculating the economic impact of AD activity. In order to account for various inflationary costs in the airline industry, the FAA has determined that it is necessary to increase the labor rate used in these calculations from \$55 per work hour to \$60 per work hour. The economic impact information, below, has been revised to reflect this increase in the specified hourly labor rate.

As a result of recent communications with the Air Transport Association (ATA) of America, the FAA has learned that, in general, some operators may misunderstand the legal effect of AD's on airplanes that are identified in the applicability provision of the AD, but that have been altered or repaired in the area addressed by the AD. The FAA points out that all airplanes identified in the applicability provision of an AD are legally subject to the AD. If an airplane has been altered or repaired in the affected area in such a way as to affect

compliance with the AD, the owner or operator is required to obtain FAA approval for an alternative method of compliance with the AD, in accordance with the paragraph of each AD that provides for such approvals. A note has been included in this supplemental notice to clarify this long-standing requirement.

Since these changes expand the scope of the originally proposed rule, the FAA has determined that it is necessary to reopen the comment period to provide additional opportunity for public comment.

There are approximately 273 Model 757 series airplanes equipped with Pratt & Whitney engines of the affected design in the worldwide fleet. The FAA estimates that 237 airplanes of U.S. registry would be affected by this proposed AD.

The inspections that were previously required by AD 93-16-09, and retained in this supplemental proposal take approximately 8 work hours per fuse pin at an average labor rate of \$60 per work hour. There are 4 fuse pins per airplane. Based on these figures, the total cost impact of these inspections on U.S. operators is estimated to be \$455,040, or \$1,920 per airplane, per cycle. However, since the integrity and strength of the new steel fuse pins permit longer inspection intervals, the cost impact for these inspections would actually be lessened because the proposed inspections are not required to be performed as frequently as currently required by AD 93-16-09.

The proposed replacement would take approximately 56 work hours per fuse pin at an average labor rate of \$60 per work hour. (There are 4 fuse pins per airplane.) Required parts would be provided by the manufacturer at no cost to the operator. Based on these figures, the total cost impact of the proposed replacement on U.S. operators is estimated to be \$3,185,280, or \$13,440 per airplane.

The total cost impact figures discussed above are based on assumptions that no operator has yet accomplished any of the proposed requirements of this AD action, and that no operator would accomplish those actions in the future if this AD were not adopted.

The FAA recognizes that the obligation to maintain aircraft in an airworthy condition is vital, but sometimes expensive. Because AD's require specific actions to address specific unsafe conditions, they appear to impose costs that would not otherwise be borne by operators. However, because of the general obligation of operators to maintain

aircraft in an airworthy condition, this appearance is deceptive. Attributing those costs solely to the issuance of this AD is unrealistic because, in the interest of maintaining safe aircraft, most prudent operators would accomplish the required actions even if they were not required to do so by the AD.

A full cost-benefit analysis has not been accomplished for this proposed AD. As a matter of law, in order to be airworthy, an aircraft must conform to its type design and be in a condition for safe operation. The type design is approved only after the FAA makes a determination that it complies with all applicable airworthiness requirements. In adopting and maintaining those requirements, the FAA has already made the determination that they establish a level of safety that is cost-beneficial. When the FAA, as in this proposed AD, makes a finding of an unsafe condition, this means that this cost-beneficial level of safety is no longer being achieved and that the proposed actions are necessary to restore that level of safety. Because this level of safety has already been determined to be cost-beneficial, a full cost-benefit analysis for this proposed AD would be redundant and unnecessary.

The regulations proposed herein would not have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government. Therefore, in accordance with Executive Order 12612, it is determined that this proposal would not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

For the reasons discussed above, I certify that this proposed regulation (1) is not a "significant regulatory action" under Executive Order 12866; (2) is not a "significant rule" under the DOT Regulatory Policies and Procedures (44 FR 11034, February 26, 1979); and (3) if promulgated, will not have a significant economic impact, positive or negative, on a substantial number of small entities under the criteria of the Regulatory Flexibility Act. A copy of the draft regulatory evaluation prepared for this action is contained in the Rules Docket. A copy of it may be obtained by contacting the Rules Docket at the location provided under the caption ADDRESSES.

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Safety.

The Proposed Amendment

Accordingly, pursuant to the authority delegated to me by the Administrator, the Federal Aviation Administration proposes to amend part 39 of the Federal Aviation Regulations (14 CFR part 39) as follows:

PART 39—AIRWORTHINESS DIRECTIVES

1. The authority citation for part 39 continues to read as follows:

Authority: 49 U.S.C. App. 1354(a), 1421 and 1423; 49 U.S.C. 106(g); and 14 CFR 11.89.

§ 39.13 [Amended]

2. Section 39.13 is amended by removing amendment 39-8666 (58 FR 45044, August 26, 1993), and by adding a new airworthiness directive (AD), to read as follows:

Boeing: Docket 94-NM-72-AD. Supersedes AD 93-16-09, Amendment 39-8666.

Applicability: Model 757 series airplanes equipped with Pratt & Whitney engines, certificated in any category.

Note 1: This AD applies to each airplane identified in the preceding applicability provision, regardless of whether it has been modified, altered, or repaired in the area subject to the requirements of this AD. For airplanes that have been modified, altered, or repaired so that the performance of the requirements of this AD is affected, the owner/operator must use the authority provided in paragraph (f) of this AD to request approval from the FAA. This approval may address either no action, if the current configuration eliminates the unsafe condition; or different actions necessary to address the unsafe condition described in this AD. Such a request should include an assessment of the effect of the changed configuration on the unsafe condition addressed by this AD. In no case does the presence of any modification, alteration, or repair remove any airplane from the applicability of this AD.

Compliance: Required as indicated, unless accomplished previously.

Note 2: Inspections accomplished prior to the effective date of this amendment in accordance with the procedures described in Boeing Service Bulletin 757-54A0019, Revision 4, dated May 27, 1993; Revision 3, dated March 26, 1992; or Revision 2, dated October 11, 1989; are considered acceptable for compliance with the applicable inspection specified in this amendment.

To prevent cracking of the midspar fuse pins, which may lead to separation of the strut and engine from the wing of the airplane, accomplish the following:

(a) For airplanes equipped with straight fuse pins, part number (P/N) 311N5067-1: Prior to the accumulation of 3,800 total flight cycles on the straight fuse pin, perform an eddy current inspection to detect cracking in the straight fuse pins, in accordance with Boeing Service Bulletin 757-54A0019, Revision 5, dated March 17, 1994.

(1) If no cracking is detected, repeat the inspection thereafter at intervals not to exceed 1,000 flight cycles on the straight fuse pin.

(2) If any cracking is detected, prior to further flight, accomplish the requirements of either paragraph (a)(2)(i) or (a)(2)(ii) of this AD.

(i) Replace the cracked straight fuse pin with a new straight fuse pin, P/N 311N5067-1. Prior to the accumulation of 3,800 total flight cycles on that newly installed straight fuse pin, perform an eddy current inspection to detect cracking in that straight fuse pin, in accordance with the service bulletin. Repeat the inspection thereafter at intervals not to exceed 1,000 flight cycles on that newly installed straight fuse pin. Or

(ii) Replace the cracked straight fuse pin with a new 15-5PH fuse pin, P/N 311N5217-1. Prior to the accumulation of 14,000 total flight cycles on that newly installed 15-5PH fuse pin, perform an eddy current inspection to detect cracking in that newly installed 15-5PH fuse pin, in accordance with the procedures described in the service bulletin. Repeat the inspection thereafter at intervals not to exceed 3,500 flight cycles on that newly installed 15-5PH fuse pin.

(b) For airplanes equipped with refinished straight fuse pins, P/N 311N5067-1: Prior to the accumulation of 1,000 total flight cycles on the refinished straight fuse pin, perform an eddy current inspection to detect cracking in the refinished straight fuse pins, in accordance with Boeing Service Bulletin 757-54A0019, Revision 5, dated March 17, 1994.

(1) If no cracking is detected, repeat the inspection thereafter at intervals not to exceed 1,000 flight cycles on the refinished straight fuse pin.

(2) If any cracking is detected, prior to further flight, accomplish the requirements of either paragraph (b)(2)(i), (b)(2)(ii), or (b)(2)(iii) of this AD, in accordance with the service bulletin.

(i) Replace the cracked refinished straight fuse pin with a crack-free refinished straight fuse pin, P/N 311N5067-1. Prior to the accumulation of 1,000 total flight cycles on that newly installed refinished straight fuse pin, perform an eddy current inspection to detect cracking in that newly installed refinished straight fuse pin, in accordance with the procedures described in the service bulletin. Repeat this inspection thereafter at intervals not to exceed 1,000 flight cycles on the newly installed refinished straight fuse pin. Or

(ii) Replace the cracked refinished straight fuse pin with a new straight fuse pin, P/N 311N5067-1. Prior to the accumulation of 3,800 total flight cycles on that newly installed straight fuse pin, perform an eddy current inspection to detect cracking in that newly installed straight fuse pin, in accordance with the service bulletin. Repeat the inspection thereafter at intervals not to exceed 1,000 flight cycles on that newly installed straight fuse pin. Or

(iii) Replace the cracked refinished straight fuse pin with a new 15-5PH fuse pin, P/N 311N5217-1. Prior to the accumulation of 14,000 total flight cycles on that newly installed 15-5PH fuse pin, perform an eddy

current inspection to detect cracking in that newly installed 15-5PH pin, in accordance with the procedures described in the service bulletin. Repeat the inspection thereafter at intervals not to exceed 3,500 flight cycles on that newly installed 15-5PH fuse pin.

(c) For airplanes equipped with bulkhead fuse pins, P/N 311N5211-1: Within 3,000 flight cycles after the effective date of this AD, replace the bulkhead fuse pins with 15-5PH fuse pins, P/N 311N5217-1, in accordance with Boeing Service Bulletin 757-54A0019, Revision 5, dated March 17, 1994, and accomplish the requirements of paragraph (d) of this AD.

(d) For airplanes equipped with 15-5PH fuse pins: Prior to the accumulation of 14,000 total flight cycles on the 15-5PH fuse pins, perform an eddy current inspection to detect cracking in those 15-5PH fuse pins, in accordance with the procedures described in Boeing Service Bulletin 757-54A0019, Revision 5, dated March 17, 1994.

(1) If no cracking is detected, repeat the inspection thereafter at intervals not to exceed 3,500 flight cycles on the 15-5PH fuse pin.

(2) If any cracking is detected, accomplish the requirements of both paragraphs (d)(2)(i) and (d)(2)(ii) of this AD.

(i) Prior to further flight, replace any cracked 15-5PH fuse pin with a new 15-5PH fuse pin, P/N 311N5217-1, in accordance with the procedures described in the service bulletin. And

(ii) Prior to the accumulation of 14,000 total flight cycles on that newly installed 15-5PH fuse pin, perform an eddy current inspection to detect cracking in that newly installed 15-5PH fuse pin, in accordance with the procedures described in the service bulletin. Repeat the inspection thereafter at intervals not to exceed 3,500 flight cycles on that newly installed 15-5PH fuse pin.

(e) Fuse pins must be of the same type on the same strut. For example, a steel fuse pin having P/N 311N5067-1 may not be installed on the same strut that has a corrosion-resistant steel (CRES) fuse pin having P/N 311N5217-1 installed on that strut. However, fuse pins on one strut may differ from those on another strut, provided the fuse pins are not of mixed types on the same strut.

(f) An alternative method of compliance or adjustment of the compliance time that provides an acceptable level of safety may be used if approved by the Manager, Seattle Aircraft Certification Office (ACO), FAA, Transport Airplane Directorate. Operators shall submit their requests through an appropriate FAA Principal Maintenance Inspector, who may add comments and then send it to the Manager, Seattle ACO.

Note 3: Information concerning the existence of approved alternative methods of compliance with this AD, if any, may be obtained from the Seattle ACO.

(g) Special flight permits may be issued in accordance with sections 21.197 and 21.199 of the Federal Aviation Regulations (14 CFR 21.197 and 21.199) to operate the airplane to a location where the requirements of this AD can be accomplished.

Issued in Renton, Washington, on June 2, 1995.

Darrell M. Pederson,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service.

[FR Doc. 95-14055 Filed 6-7-95; 8:45 am]

BILLING CODE 4910-13-U

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[INTL-0024-94]

RIN 1545-AS83

Taxpayer Identifying Numbers (TIN)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Withdrawal of notice of proposed rulemaking; Notice of proposed rulemaking and notice of public hearing.

SUMMARY: This document withdraws the notice of proposed rulemaking relating to taxpayer identifying numbers published in the **Federal Register** on September 27, 1990, at 55 FR 39486. This document also contains proposed amendments to the regulations relating to requirements for furnishing a taxpayer identifying number on returns, statements, or other documents. These amendments set forth procedures for requesting a taxpayer identifying number for certain alien individuals for whom a social security number is not available. These numbers would be called "IRS individual taxpayer identification numbers." These amendments also require certain foreign persons to furnish a taxpayer identifying number on their tax returns. This document also provides notice of a public hearing on these proposed regulations.

DATES: Written comments and outlines of the oral comments to be presented at the public hearing scheduled for 10 a.m. on September 28, 1995, must be received by September 7, 1995.

ADDRESSES: Send submissions to: CC:DOM:CORP:T:R (INTL-0024-94), room 5228, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. In the alternative, submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:T:R (INTL-0024-94), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC. The public hearing will be held in the Internal Revenue Service Auditorium, 7400 corridor, 1111